

Amendment No. 1 to HB1760

Jones U
Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 1109*

House Bill No. 1760

by deleting the amendatory language of Section 1 and substituting instead the following language:

Whether or not an assessor's error affected the original assessment, the assessor may correct a forced assessment using the procedure provided in § 67-5-509 and subject to the deadlines provided in § 67-5-509, upon determining that the taxpayer was not in business as of the assessment date for the year at issue, and upon determining that the taxpayer did not own or lease tangible personal property used or held for use in a business as of the assessment date for the year at issue.